GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To Amend G.O.Ms.No.126, Revenue (Commercial Taxes - II) Department, dated.15.06.2021 – orders - Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 70 Dated: 10-03-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.83/2020 - Central Tax, dated 10.11.2020.
3. G.O.Ms.No.126, Revenue(CT-II) Department, dated 15.06.2021.
4. Notification No.09/2024 - Central Tax, dated 12.04.2024.
5. G.O.Ms.No.158, Revenue(CT) Department, 16.05.2024.
6. Notification No.01/2025-Central Tax, dated 10.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Letter No.REV03-12/49/2025 – GST SEC - CCT, dated.08-02-2025.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:10.03.2025.

NOTIFICATION

In exercise of the powers conferred by the first proviso to sub- section (1) of section 37 read with section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment to the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.126, Revenue (CT) Department, dated 15.06.2021, namely:–

AMENDMENT

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely:-

"Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Note:-The principal notification issued in G.O.Ms.No.126, Revenue (Commercial Taxes II) Department, dated the 15th June, 2017, was

(P.T.O.)

published in the Extra-ordinary issue of Andhra Pradesh Gazette No.174, Part. I, dated the 16th June, 2021, and was last amended vide notification issued in G.O.Ms.No.158, Revenue (Commercial Taxes) Department, dated the 16th May, 2024, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.117, Part. I, dated the 17th May, 2024.

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.

The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P. Secretariat, Velagapudi.

The Law (H) Department A.P., Secretariat, Velagapudi.

Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER